

COPY

FILED

NICOLA T. HANNA
United States Attorney
DENNISE D. WILLETT
Assistant United States Attorney
Chief, Santa Ana Branch Office
LAWRENCE E. KOLE (Cal. Bar No. 141582)
Assistant United States Attorney
411 West Fourth Street, Suite 8000
Santa Ana, California 92701
Telephone: (714) 338-3594
Facsimile: (714) 338-3564
E-mail: larry.kole@usdoj.gov

2018 DEC 19 PM 2:19

CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
SANTA ANA

BY _____

Attorneys for Plaintiff
UNITED STATES OF AMERICA

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

MIHAE PARK,

Defendant.

Case No. SA CR 18- 00261 JVS

PLEA AGREEMENT FOR DEFENDANT MIHAE
PARK

1. This constitutes the plea agreement between Defendant Mihae Park and the United States Attorney's Office for the Central District of California (the "USAO") in the above-captioned case. This agreement is limited to the USAO and cannot bind any other federal, state, local, or foreign prosecuting, enforcement, administrative, or regulatory authorities.

DEFENDANT'S OBLIGATIONS

2. Defendant agrees to:

a. Give up the right to indictment by a grand jury and, at the earliest opportunity requested by the USAO and provided by the Court, appear and plead guilty to a two-count information in the form

1 attached to this agreement as Exhibit A or a substantially similar
2 form, which charges defendant with visa fraud, a violation of Title
3 18, United States Code, Section 1546(a), and with filing a false tax
4 return, a violation of Title 26, United States Code, Section 7206(1).

5 b. Not contest facts agreed to in this agreement.

6 c. Abide by all agreements regarding sentencing contained
7 in this agreement.

8 d. Appear for all court appearances, surrender as ordered
9 for service of sentence, obey all conditions of any bond, and obey
10 any other ongoing court order in this matter.

11 e. Not commit any crime; however, offenses that would be
12 excluded for sentencing purposes under United States Sentencing
13 Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not
14 within the scope of this agreement.

15 f. Be truthful at all times with Pretrial Services, the
16 United States Probation Office, and the Court.

17 g. Pay the applicable special assessment at or before the
18 time of sentencing unless defendant lacks the ability to pay and
19 prior to sentencing submits a completed financial statement on a form
20 to be provided by the USAO.

21 h. Not seek the discharge of any restitution obligation,
22 in whole or in part, in any present or future bankruptcy proceeding.

23 i. To comply with applicable State Bar reporting
24 requirements set forth in California Business and Professions Code
25 § 6068(o).
26
27
28

1 3. Defendant further agrees:

2 a. Truthfully to disclose to law enforcement officials,
3 at a date and time to be set by the USAO, the location of,
4 defendant's ownership interest in, and all other information known to
5 defendant about, all monies, properties, and/or assets of any kind,
6 derived from or acquired as a result of, or used to facilitate the
7 commission of, defendant's illegal activities, and to forfeit all
8 right, title, and interest in and to such items, specifically
9 including all right, title, and interest in and to the following
10 assets, which defendant admits constitute the proceeds of defendant's
11 illegal activity in violation of 18 U.S.C. § 1546(a) and 26 U.S.C.
12 § 7206(1): \$50,800.00 from All Star Capital Account No. XXX8-ACG;
13 \$234,824.81 from Fidelity Account No. XXX-XX3804; \$6,857.70 from JP
14 Morgan Chase Account No. XXXXX6267; and a 2015 Volkswagen GTI, VIN
15 3VW4T7AU7FM043224, seized by law enforcement officials on August 31,
16 2017; and \$128,600.00, which was provided to the government by
17 defendant as cash in lieu of a 2012 California Ferrari, VIN
18 ZFF65LJA8C0184890, License No. 6YZF143.

19 b. To the Court's entry of an order of forfeiture at or
20 before sentencing with respect to these assets and to the forfeiture
21 of the assets.

22 c. To take whatever steps are necessary to pass to the
23 United States clear title to the assets described above, including,
24 without limitation, the execution of a consent decree of forfeiture
25 and the completing of any other legal documents required for the
26 transfer of title to the United States.

27 d. Not to contest any administrative forfeiture
28 proceedings or civil judicial proceedings commenced against these

1 properties pursuant to 18 U.S.C. § 981(b) and 18 U.S.C.
2 § 981(a)(1)(A) and (C). With respect to any criminal forfeiture
3 ordered as a result of this plea agreement, defendant waives the
4 requirements of Federal Rules of Criminal Procedure 32.2 and 43(a)
5 regarding notice of the forfeiture in the charging instrument,
6 announcements of the forfeiture sentencing, and incorporation of the
7 forfeiture in the judgment. Defendant acknowledges that forfeiture
8 of the assets is part of the sentence that may be imposed in this
9 case and waives any failure by the Court to advise defendant of this,
10 pursuant to Federal Rule of Criminal Procedure 11(b)(1)(J), at the
11 time the Court accepts defendant's guilty pleas.

12 e. Not to assist any other individual in any effort
13 falsely to contest the forfeiture of the assets described above.

14 f. Not to claim that reasonable cause to seize the assets
15 was lacking.

16 g. To prevent the transfer, sale, destruction, or loss of
17 any and all assets described above to the extent defendant has the
18 ability to do so.

19 h. To fill out and deliver to the USAO a completed
20 financial statement listing defendant's assets on a form provided by
21 the USAO.

22 i. That forfeiture of assets described above shall not be
23 counted toward satisfaction of any special assessment, fine, or costs
24 the Court may impose.

25 4. Defendant admits that defendant received \$763,418.90 of
26 unreported income for tax years 2009 through 2014, as described in
27 paragraph 13 below. Defendant agrees that:
28

1 a. Defendant will, if requested to do so by the Internal
2 Revenue Service ("IRS"), provide the IRS with information regarding
3 the years covered by the returns; will promptly pay all additional
4 taxes and all penalties and interest assessed by the IRS on the basis
5 of the returns; and will promptly pay all additional taxes and all
6 penalties and interest thereafter determined by the IRS to be owing
7 as a result of any computational error(s).

8 b. Nothing in this agreement forecloses or limits the
9 ability of the IRS to examine and make adjustments to defendant's
10 returns after they are filed.

11 c. Defendant will not, after filing the returns, file any
12 claim for refund of taxes, penalties, or interest for amounts
13 attributable to the returns filed in connection with this plea
14 agreement.

15 d. Defendant is liable for the fraud penalty imposed by
16 the Internal Revenue Code, 26 U.S.C. § 6663, on the understatements
17 of tax liability for tax years 2009 through 2014.

18 e. Defendant gives up any and all objections that could
19 be asserted to the Examination Division of the IRS receiving
20 materials or information obtained during the criminal investigation
21 of this matter, including materials and information obtained through
22 grand jury subpoenas.

23 f. Defendant will sign closing agreements with the IRS
24 contemporaneously with the signing of this plea agreement, permitting
25 the IRS to assess and collect the total sums of \$15,975.00,
26 \$23,326.00, \$81,523.00, \$102,001.00, \$21,828.00, and \$22,335.00 for
27 defendant's tax years 2009, 2010, 2011, 2012, 2013, and 2014,
28 respectively, which comprises the tax liabilities, as well as assess

1 and collect the civil fraud penalty for each year and statutory
2 interest, on the tax liabilities, as provided by law.

3 **THE USAO'S OBLIGATIONS**

4 5. The USAO agrees to:

5 a. Not contest facts agreed to in this agreement.

6 b. Abide by all agreements regarding sentencing contained
7 in this agreement.

8 c. At the time of sentencing, provided that defendant
9 demonstrates an acceptance of responsibility for the offenses up to
10 and including the time of sentencing, recommend a two-level reduction
11 in the applicable Sentencing Guidelines offense level, pursuant to
12 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an
13 additional one-level reduction if available under that section.

14 d. Recommend that defendant be sentenced to a term of
15 imprisonment no higher than the low end of the applicable Sentencing
16 Guidelines range, provided that the offense level used by the Court
17 to determine that range is 21 or higher and that the Court does not
18 depart downward in offense level or criminal history category. For
19 purposes of this agreement, the low end of the Sentencing Guidelines
20 range is that defined by the Sentencing Table in U.S.S.G. Chapter 5,
21 Part A, without regard to reductions in the term of imprisonment that
22 may be permissible through the substitution of community confinement
23 or home detention as a result of the offense level falling within
24 Zone B or Zone C of the Sentencing Table.

25 **NATURE OF THE OFFENSE**

26 6. Defendant understands that for defendant to be guilty of
27 the crime charged in count one, that is, visa fraud in violation of
28 18 U.S.C. § 1546(a), the following must be true: (1) defendant

1 knowingly caused to be obtained or received an immigrant or non-
2 immigrant visa, alien registration receipt card, or other document
3 prescribed by statute or regulation as evidence of authorized stay or
4 employment in the United States; and (2) defendant knew the document
5 to have been procured by means of any false claim or statement, or by
6 fraud.

7 Defendant understands that for defendant to be guilty of the
8 crime charged in count two, that is, filing a false tax return in
9 violation of 26 U.S.C. § 7206(1), the following must be true: (1)
10 defendant signed and filed a tax return, or subscribed to the return
11 and authorized its electronic filing, for the year 2012 that she knew
12 contained false information as to a material matter; (2) the return
13 contained a written declaration that it was being signed subject to
14 the penalties of perjury; and (3) in filing the false tax return or
15 subscribing to it and authorizing it to be electronically filed,
16 defendant acted willfully.

17 A matter is material if it had a natural tendency to influence,
18 or was capable of influencing, the decisions or activities of the
19 IRS. Defendant acted willfully if defendant knew that federal tax
20 law imposed a duty on her and defendant intentionally and voluntarily
21 violated that duty.

22 PENALTIES AND RESTITUTION

23 7. Defendant understands that the statutory maximum sentence
24 that the Court can impose for a violation of Title 18, United States
25 Code, Section 1546(a) is: ten years' imprisonment; a three-year
26 period of supervised release; a fine of \$250,000 or twice the gross
27 gain or gross loss resulting from the offense, whichever is greatest;
28 and a mandatory special assessment of \$100.

1 Defendant understands that the statutory maximum sentence that
2 the Court can impose for a violation of Title 26, United States Code,
3 Section 7206(1) is: three years' imprisonment; a one-year period of
4 supervised release; a fine of \$100,000; and a mandatory special
5 assessment of \$100.

6 8. Defendant understands, therefore, that the total maximum
7 sentence for all offenses to which defendant is pleading guilty is:
8 13 years' imprisonment; a three-year period of supervised release; a
9 fine of \$350,000 or twice the gross gain or gross loss resulting from
10 the offenses, whichever is greatest; and a mandatory special
11 assessment of \$200.

12 9. Defendant agrees to make full restitution to the victim(s)
13 of the offenses to which defendant is pleading guilty. Defendant
14 agrees that, in return for the USAO's compliance with its obligations
15 under this agreement, the Court may order restitution to persons
16 other than the victim(s) of the offenses to which defendant is
17 pleading guilty and in amounts greater than those alleged in the
18 counts to which defendant is pleading guilty. In particular,
19 defendant agrees that the Court may order restitution to any victim
20 of any relevant conduct, as defined in U.S.S.G. § 1B1.3, in
21 connection with the offenses to which defendant is pleading guilty
22 any losses suffered by that victim as a result. The parties
23 currently believe that the applicable amount of restitution is
24 approximately \$266,988.00 to the government in regard to count two
25 and relevant conduct related to the conduct in count two and are not
26 aware of any amount related to count one, but they recognize and
27 agree that this amount could change based on facts that come to the
28 attention of the parties prior to sentencing. Defendant understands

1 and agrees that the Court: (a) may order defendant to pay restitution
2 in the form of any additional taxes, interest, and penalties that
3 defendant owes to the United States based upon the count of
4 conviction and any relevant conduct such as the failure to pay taxes
5 owed for tax years 2009 to 2011 and 2013 to 2014; and (b) must order
6 defendant to pay the costs of prosecution, which may be in addition
7 to the statutory maximum fine stated above.

8 10. Defendant understands that supervised release is a period
9 of time following imprisonment during which defendant will be subject
10 to various restrictions and requirements. Defendant understands that
11 if defendant violates one or more of the conditions of any supervised
12 release imposed, defendant may be returned to prison for all or part
13 of the term of supervised release authorized by statute for the
14 offense that resulted in the term of supervised release, which could
15 result in defendant serving a total term of imprisonment greater than
16 the statutory maximum stated above.

17 11. Defendant understands that, by pleading guilty, defendant
18 may be giving up valuable government benefits and valuable civic
19 rights, such as the right to vote, the right to possess a firearm,
20 the right to hold office, and the right to serve on a jury.
21 Defendant understands that once the court accepts defendant's guilty
22 plea, it will be a federal felony for defendant to possess a firearm
23 or ammunition. Defendant understands that the conviction in this
24 case may also subject defendant to various other collateral
25 consequences, including but not limited to revocation of probation,
26 parole, or supervised release in another case and suspension or
27 revocation of a professional license. Defendant understands that
28

1 unanticipated collateral consequences will not serve as grounds to
2 withdraw defendant's guilty plea.

3 12. Defendant understands that, if defendant is not a United
4 States citizen, the felony conviction in this case may subject
5 defendant to: removal, also known as deportation, which may, under
6 some circumstances, be mandatory; denial of citizenship; and denial
7 of admission to the United States in the future. The court cannot,
8 and defendant's attorney also may not be able to, advise defendant
9 fully regarding the immigration consequences of the felony conviction
10 in this case. Defendant understands that unexpected immigration
11 consequences will not serve as grounds to withdraw defendant's guilty
12 plea.

13 **FACTUAL BASIS**

14 13. Defendant admits that defendant is, in fact, guilty of the
15 offenses to which defendant is agreeing to plead guilty. Defendant
16 and the USAO agree to the statement of facts provided below and agree
17 that this statement of facts is sufficient to support pleas of guilty
18 to the charges described in this agreement and to establish the
19 Sentencing Guidelines factors set forth in paragraph 14 below but is
20 not meant to be a complete recitation of all facts relevant to the
21 underlying criminal conduct or all facts known to either party that
22 relate to that conduct.

23 From at least 2000 to 2017, defendant was an attorney licensed
24 to practice in California who handled immigration matters. During
25 that time, defendant submitted numerous petitions to U.S. Citizenship
26 and Immigration Services ("CIS") for employment-based visas for the
27 benefit of clients who were aliens (i.e., foreign-born individuals
28 who were not U.S. citizens). Such visas provided these clients with

1 authorization by the U.S. government to enter, reside, and be
2 employed in the United States. These employment-based visas were
3 sought by or on behalf of the prospective employers of such aliens,
4 who were known as the petitioners for the visas. Defendant's
5 clients, who were purportedly to be employed by these petitioners,
6 were known as the beneficiaries of the visa petitions.

7 A business in the United States that seeks to employ an alien
8 may file either (1) a non-immigrant petition seeking a temporary
9 employment visa for the alien using Form I-129 or (2) an immigrant
10 petition seeking permanent resident status for the alien using Form
11 I-140. Supporting documentation must be provided with either type of
12 petition regarding the petitioner's finances, the prospective
13 employment, and the beneficiary's history and educational and
14 professional qualifications. This documentation must also include a
15 labor certification from the U.S. Department of Labor, Employment and
16 Training Administration, that there were not sufficient U.S. workers
17 able, willing, qualified, and available to accept the job opportunity
18 in the area of intended employment and that employment of the foreign
19 worker would not adversely affect the wages and working conditions of
20 similarly employed U.S. workers. When an attorney represented a
21 petitioner in a matter before CIS, the attorney was required to
22 submit CIS Form G-28 to provide notice to CIS that s/he was handling
23 the matter.

24 Defendant submitted at least 25 I-129 and I-140 visa petitions
25 to CIS between 2000 and 2017 that contained false information that
26 defendant knew was false. This false information included
27 defendant's use of the alias Michelle Park or Michelle Lee for
28 herself, which was listed as the petitioner's purported "employer

1 contact;" using defendant's own name as the registrar at a school
2 attended by a beneficiary; claiming that an individual who was the
3 petitioner in one petition was an employee of a different entity in
4 another petition; listing a particular individual as an employee of
5 multiple petitioners; stating that a deceased or retired individual
6 was an employee of a petitioner; inclusion of identical photographs,
7 diagrams, and addresses in petitions for different businesses; false
8 descriptions of the businesses; submission of descriptions of the
9 businesses of and lists of employees of different petitioning
10 companies which information or lists were repeated with nearly
11 identical language or the same employees in petitions for other
12 businesses; false and contradictory statements regarding the numbers
13 of employees, the positions occupied by employees, and salary and
14 wages that were said to have been paid to beneficiaries and other
15 employees; use of non-existent and false Social Security numbers for
16 employees of petitioners; inconsistent information regarding a
17 petitioner in different petitions submitted on its behalf; copies of
18 a particular document submitted by a petitioner in different
19 petitions that did not match; information regarding citizenship and
20 legal resident status that was inconsistent with immigration records;
21 inconsistent statements of the name, gender, date of birth, Social
22 Security number, residence, education, foreign employment, and time
23 of employment of particular beneficiaries; submission of documents
24 purporting to be the petitioners' tax returns that did not match the
25 actual tax returns filed by the petitioners; statements that a
26 beneficiary would work at a location in a different region of the
27 country than the beneficiary's residence; and inconsistent statements
28 regarding the identity of petitioners' landlords and the amounts of

1 rent paid by petitioners.

2 Defendant submitted two such fraudulent petitions on behalf of
3 Best Educational Institute, Inc. ("BEI"), located at 9240 Garden
4 Grove Blvd., Ste. 17, Garden Grove, California. Defendant submitted
5 I-140 immigrant visa petitions on BEI's behalf for purported employee
6 beneficiaries S.Y.K. and Y.S.K. The I-140 petition for S.Y.K. was
7 sent to CIS by mail on August 23, 2013 with a return address of the
8 Law Offices of Mihae Park. The I-140 petition for Y.S.K. was
9 received by CIS on April 30, 2013. CIS approved the visa petition
10 for S.Y.K. on September 4, 2013 and the visa petition for Y.S.K. on
11 May 22, 2013. Based on the approved visa petition for S.Y.K., CIS
12 issued a Form I-551, Permanent Resident Card ("green card"), to
13 S.Y.K. on December 20, 2013. These petitions claimed that S.Y.K. was
14 to be employed as a Chinese language teacher and that Y.S.K. was to
15 be employed as a music teacher. However, these assertions were false
16 because (1) neither of these beneficiaries had been hired by BEI, (2)
17 BEI's operator did not know these beneficiaries, (3) BEI did not
18 employ Chinese language or music teachers, and (4) BEI did not offer
19 classes in Chinese or music.

20 For tax years 2009 through 2014, defendant subscribed to and
21 authorized the electronic filing of IRS Form 1040, Schedule C, Profit
22 or Loss from Business, for the Law Offices of Mihae Park as part of
23 her individual income tax returns. These returns contained written
24 declarations by defendant that they were being signed subject to the
25 penalties of perjury. These returns described defendant's principal
26 business as "attorney" and listed defendant as the proprietor of the
27 business. Defendant only reported gross receipts totaling \$2,516,290
28 in her filed tax returns for these six years. However, during that

1 period, defendant's actual gross receipts were \$3,279,708.90. As a
2 result, defendant underreported her receipts by \$763,418.90 in total
3 over this period. In particular, in her tax return for the year
4 2012, which defendant subscribed to and authorized the electronic
5 filing with IRS on or about March 26, 2013, defendant reported gross
6 receipts of \$418,840.00 while she actually had gross receipts of
7 \$716,812.73, resulting in an underreporting of \$297,972.73 for that
8 year.

9 As a result of her underreporting of receipts, defendant had a
10 deficiency in income taxes paid during the period 2009 to 2014
11 totaling \$266,988.00. In particular, in defendant's tax return for
12 the year 2012, she had a deficiency of income tax paid of
13 \$102,001.00. Defendant transmitted to her tax preparer from her
14 residence in Laguna Beach, California an authorization for electronic
15 filing of this return. Defendant knew when she subscribed to and
16 authorized the electronic filing of these tax returns that they
17 contained false information that would influence IRS's decisions and
18 activities, that federal tax law imposed a duty on her, and defendant
19 intentionally and voluntarily violated that duty.

20 Defendant deposited into a business bank account at Bank of
21 America funds that she received for creation and filing of fraudulent
22 visa petitions. Defendant then withdrew some of those funds and used
23 those funds (1) as the opening deposit for defendant's Account No.
24 XXXXX6267 at JP Morgan Chase Bank; (2) for a deposit in the amount of
25 \$250,000.00 into defendant's Account No. XXX-XX3804 at Fidelity
26 Investments; (3) for a deposit of \$50,000.00 into defendant's Account
27 No. XXX8-ACG at All Star Capital; (4) to purchase a 2012 California
28 Ferrari, VIN ZFF65LJA8C0184890, License No. 6YZF143; and (5) to

1 purchase a 2015 Volkswagen GTI, VIN 3VW4T7AU7FM043224. On August 31,
2 2017, the government seized \$6,857.70 from JP Morgan Chase Account
3 No. XXXXX6267, \$234,824.81 from Fidelity Account No. XXX-XX3804, and
4 \$50,800.00 from All Star Capital Account No. XXX8-ACG, which amounts
5 were exclusive of funds traceable to a source other than payments to
6 defendant for the fraudulent visa petitions. The government also
7 then seized the 2015 Volkswagen GTI, VIN 3VW4T7AU7FM043224, and the
8 2012 California Ferrari, VIN ZFF65LJA8C0184890, License No. 6YZF143.
9 All of the money defendant withdrew from her business bank account to
10 purchase the Volkswagen was received for creation and filing of
11 fraudulent visa petitions and at least \$190,627.27 of the money used
12 to purchase the Ferrari was exclusive of funds traceable to a source
13 other than payments to defendant for the fraudulent visa petitions.

14 **SENTENCING FACTORS**

15 14. Defendant understands that in determining defendant's
16 sentence the Court is required to calculate the applicable Sentencing
17 Guidelines range and to consider that range, possible departures
18 under the Sentencing Guidelines, and the other sentencing factors set
19 forth in 18 U.S.C. § 3553(a). Defendant understands that the
20 Sentencing Guidelines are advisory only, that defendant cannot have
21 any expectation of receiving a sentence within the calculated
22 Sentencing Guidelines range, and that after considering the
23 Sentencing Guidelines and the other § 3553(a) factors, the Court will
24 be free to exercise its discretion to impose any sentence it finds
25 appropriate up to the maximum set by statute for the crimes of
26 conviction.

27 Defendant and the USAO agree to the following applicable
28 Sentencing Guidelines factors:

1 Base Offense Level : 11 [U.S.S.G. § 2L2.1(a)]

2 The parties agree that the specific offense characteristic based
3 on the number of documents involved, U.S.S.G. § 2L2.1(b)(2), is
4 applicable, and defendant agrees that there were at least 25
5 documents involved so that an enhancement of at least six offense
6 levels will be applied under U.S.S.G. § 2L2.1(b)(2)(B). The
7 government contends that at least 100 documents were involved and
8 will argue that a nine-level enhancement applies under U.S.S.G.
9 § 2L2.1(b)(2)(C). Whether the enhancement should be six or nine
10 levels is an issue that remains to be resolved at sentencing.

11 Adjustments :

12 Abuse of Trust : + 2 [U.S.S.G. § 3B1.3]

13 Grouping of

14 Multiple Counts : + 2 [U.S.S.G. § 3D1.4(a)]

15 Defendant and the USAO reserve the right to argue that
16 additional specific offense characteristics, adjustments, and
17 departures under the Sentencing Guidelines are appropriate.

18 15. Defendant understands that there is no agreement as to
19 defendant's criminal history or criminal history category.

20 16. Defendant and the USAO reserve the right to argue for a
21 sentence outside the sentencing range established by the Sentencing
22 Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1),
23 (a)(2), (a)(3), (a)(6), and (a)(7).

24 **WAIVER OF CONSTITUTIONAL RIGHTS**

25 17. Defendant understands that by pleading guilty, defendant
26 gives up the following rights:

27 a. The right to persist in a plea of not guilty.

28 b. The right to a speedy and public trial by jury.

1 c. The right to be represented by counsel - and if
2 necessary have the court appoint counsel - at trial. Defendant
3 understands, however, that, defendant retains the right to be
4 represented by counsel - and if necessary have the court appoint
5 counsel - at every other stage of the proceeding.

6 d. The right to be presumed innocent and to have the
7 burden of proof placed on the government to prove defendant guilty
8 beyond a reasonable doubt.

9 e. The right to confront and cross-examine witnesses
10 against defendant.

11 f. The right to testify and to present evidence in
12 opposition to the charges, including the right to compel the
13 attendance of witnesses to testify.

14 g. The right not to be compelled to testify, and, if
15 defendant chose not to testify or present evidence, to have that
16 choice not be used against defendant.

17 h. Any and all rights to pursue any affirmative defenses,
18 Fourth Amendment or Fifth Amendment claims, and other pretrial
19 motions that have been filed or could be filed.

20 **WAIVER OF APPEAL OF CONVICTION**

21 18. Defendant understands that, with the exception of an appeal
22 based on a claim that defendant's guilty pleas were involuntary, by
23 pleading guilty defendant is waiving and giving up any right to
24 appeal defendant's convictions on the offenses to which defendant is
25 pleading guilty. Defendant understands that this waiver includes,
26 but is not limited to, arguments that the statutes to which defendant
27 is pleading guilty are unconstitutional, and any and all claims that
28 the statement of facts provided herein is insufficient to support

1 defendant's pleas of guilty.

2 **LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE**

3 19. Defendant agrees that, provided the Court imposes a term of
4 imprisonment within or below the range corresponding to an offense
5 level of 21 and the criminal history category calculated by the
6 Court, defendant gives up the right to appeal all of the following:

7 (a) the procedures and calculations used to determine and impose any
8 portion of the sentence; (b) the term of imprisonment imposed by the
9 Court; (c) the fine imposed by the court, provided it is within the
10 statutory maximum; (d) to the extent permitted by law, the
11 constitutionality or legality of defendant's sentence, provided it is
12 within the statutory maximum; (e) the amount and terms of any
13 restitution order, provided it requires payment of no more than
14 \$266,988.00; (f) the term of probation or supervised release imposed
15 by the Court, provided it is within the statutory maximum; and
16 (g) any of the following conditions of probation or supervised
17 release imposed by the Court: the conditions set forth in General
18 Orders 318, and 18-10 of this Court; the drug testing conditions
19 mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); and the alcohol and
20 drug use conditions authorized by 18 U.S.C. § 3563(b)(7).

21 20. The USAO agrees that, provided all portions of the sentence
22 are at or below the statutory maximum specified above and (b) the
23 Court imposes a term of imprisonment within or above the range
24 corresponding to an offense level of 18 and the criminal history
25 category calculated by the Court, the USAO gives up its right to
26 appeal any portion of the sentence, with the exception that the USAO
27 reserves the right to appeal the following: (a) the amount of
28 restitution ordered if that amount is less than \$266,988.00.

1 **RESULT OF WITHDRAWAL OF GUILTY PLEA**

2 21. Defendant agrees that if, after entering guilty pleas
3 pursuant to this agreement, defendant seeks to withdraw and succeeds
4 in withdrawing defendant's guilty pleas on any basis other than a
5 claim and finding that entry into this plea agreement was
6 involuntary, then the USAO will be relieved of all of its obligations
7 under this agreement.

8 **EFFECTIVE DATE OF AGREEMENT**

9 22. This agreement is effective upon signature and execution of
10 all required certifications by defendant, defendant's counsel, and an
11 Assistant United States Attorney.

12 **BREACH OF AGREEMENT**

13 23. Defendant agrees that if defendant, at any time after the
14 signature of this agreement and execution of all required
15 certifications by defendant, defendant's counsel, and an Assistant
16 United States Attorney, knowingly violates or fails to perform any of
17 defendant's obligations under this agreement ("a breach"), the USAO
18 may declare this agreement breached. All of defendant's obligations
19 are material, a single breach of this agreement is sufficient for the
20 USAO to declare a breach, and defendant shall not be deemed to have
21 cured a breach without the express agreement of the USAO in writing.
22 If the USAO declares this agreement breached, and the Court finds
23 such a breach to have occurred, then:

24 a. If defendant has previously entered guilty pleas
25 pursuant to this agreement, defendant will not be able to withdraw
26 the guilty pleas.

27 b. The USAO will be relieved of all its obligations under
28 this agreement.

COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES OFFICE NOT
PARTIES

24. Defendant understands that the Court and the United States Probation and Pretrial Services Offices are not parties to this agreement and need not accept any of the USAO's sentencing recommendations or the parties' agreements to facts or sentencing factors.

25. Defendant understands that both defendant and the USAO are free to: (a) supplement the facts by supplying relevant information to the United States Probation and Pretrial Services Offices and the Court, (b) correct any and all factual misstatements relating to the Court's Sentencing Guidelines calculations and determination of sentence, and (c) argue on appeal and collateral review that the Court's Sentencing Guidelines calculations and the sentence it chooses to impose are not error, although each party agrees to maintain its view that the calculations in paragraph 14 are consistent with the facts of this case. While this paragraph permits both the USAO and defendant to submit full and complete factual information to the United States Probation and Pretrial Services Offices and the Court, even if that factual information may be viewed as inconsistent with the facts agreed to in this agreement, this paragraph does not affect defendant's and the USAO's obligations not to contest the facts agreed to in this agreement.

26. Defendant understands that even if the Court ignores any sentencing recommendation, finds facts or reaches conclusions different from those agreed to, and/or imposes any sentence up to the maximum established by statute, defendant cannot, for that reason, withdraw defendant's guilty pleas, and defendant will remain bound to

1 fulfill all defendant's obligations under this agreement. Defendant
 2 understands that no one -- not the prosecutor, defendant's attorney,
 3 or the Court -- can make a binding prediction or promise regarding
 4 the sentence defendant will receive, except that it will be within
 5 the statutory maximum.

6 **NO ADDITIONAL AGREEMENTS**

7 27. Defendant understands that, except as set forth herein,
 8 there are no promises, understandings, or agreements between the USAO
 9 and defendant or defendant's attorney, and that no additional
 10 promise, understanding, or agreement may be entered into unless in a
 11 writing signed by all parties or on the record in court.

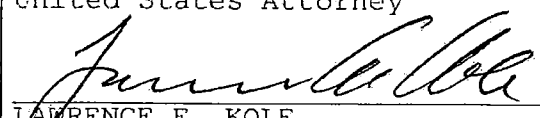
12 **PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING**

13 28. The parties agree that this agreement will be considered
 14 part of the record of defendant's guilty plea hearing as if the
 15 entire agreement had been read into the record of the proceeding.

16 AGREED AND ACCEPTED

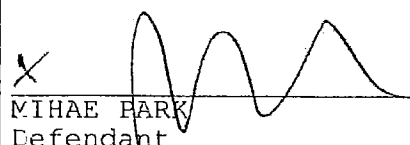
17 UNITED STATES ATTORNEY'S OFFICE
 18 FOR THE CENTRAL DISTRICT OF CALIFORNIA

19 NICOLA T. HANNA
 20 United States Attorney

21 
 22 LAWRENCE E. KOLE
 23 Assistant United States Attorney

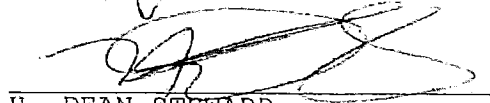
12/11/18

Date

24 
 25 MIHAE PARK
 26 Defendant

12/11/18

Date

27 
 28 H. DEAN STEWARD
 Counsel for Defendant
 Mihae Park

12/11/18

Date

CERTIFICATION OF DEFENDANT

I have read this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorney, and my attorney has advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. No promises, inducements, or representations of any kind have been made to me other than those contained in this agreement. No one has threatened or forced me in any way to enter into this agreement. I am satisfied with the representation of my attorney in this matter, and I am pleading guilty because I am guilty of the charges and wish to take advantage of the promises set forth in this agreement, and not for any other reason.

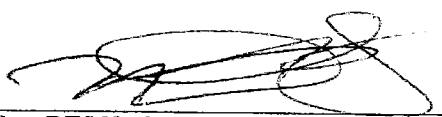
X
MIHAE PARK
Defendant

12/11/18
Date

CERTIFICATION OF DEFENDANT'S ATTORNEY

I am Mihae Park's attorney. I have carefully and thoroughly discussed every part of this agreement with my client. Further, I have fully advised my client of her rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set

1 forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines
2 provisions, and of the consequences of entering into this agreement.
3 To my knowledge: no promises, inducements, or representations of any
4 kind have been made to my client other than those contained in this
5 agreement; no one has threatened or forced my client in any way to
6 enter into this agreement; my client's decision to enter into this
7 agreement is an informed and voluntary one; and the factual basis set
8 forth in this agreement is sufficient to support my client's entry of
9 a guilty plea pursuant to this agreement.

10
11
12 
13 E. DEAN STEWARD

14 Counsel for Defendant
15 Mihae Park

12/11/18
Date

1
2
3
4
5
6
7
8 UNITED STATES DISTRICT COURT
9 FOR THE CENTRAL DISTRICT OF CALIFORNIA
10

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 MIHAE PARK,

15 Defendant.
16

No. SA CR 18-_____

I N F O R M A T I O N

[18 U.S.C. § 1546(a): Fraud and
Misuse of Visas, Permits, and
Other Documents; 26 U.S.C.
§ 7206(1): Making and
Subscribing to a False Tax
Return]

17
18 The United States Attorney charges:

19 COUNT ONE

20 [18 U.S.C. § 1546(a)]

21 From on or about August 23, 2013 through on or about
22 December 20, 2013, in Orange County, within the Central District
23 of California, defendant MIHAE PARK ("PARK") knowingly caused to
24 be possessed, obtained, accepted, and received a Form I-551,
25 Permanent Resident Card, in the name of S.Y.K., which defendant
26 PARK knew to be falsely made, procured by means of a false claim
27 and statement, otherwise procured by fraud, and otherwise
28 unlawfully obtained, in that defendant PARK submitted an I-140

EXHIBIT
A

1 immigrant visa petition in the name of Best Educational
2 Institute, Inc. ("BEI") for the benefit of S.Y.K. knowing that
3 the application contained fraudulent statements, including that
4 BEI intended to employ S.Y.K. as a Chinese language teacher,
5 when, in truth and in fact, as defendant PARK well knew, (1) BEI
6 had not hired and did not intend to employ S.Y.K., (2) BEI was
7 not even acquainted with S.Y.K., and (3) BEI did not employ
8 Chinese language teachers.

COUNT TWO

[26 U.S.C. § 7206(1)]

On or about April 1, 2013, in Orange County, within the Central District of California, defendant MIHAE PARK ("PARK"), a resident of Laguna Beach, California, willfully made, subscribed to, and authorized the electronic filing of a materially false United States Individual Income Tax Return, Form 1040, Schedule C, for the calendar year 2012, which was electronically filed with the Internal Revenue Service, verified by written declaration that it was made under the penalty of perjury, and which defendant PARK did not believe to be true and correct as to every material matter, in that defendant PARK falsely reported, on line 1 of Schedule C of such Form 1040, that the gross receipts for defendant PARK's law office for calendar year 2012 were \$418,840.00 when, in truth and in fact, as defendant PARK then well knew and believed, her gross receipts for the calendar year 2012 were substantially higher.

NICOLA T. HANNA
United States Attorney

LAWRENCE S. MIDDLETON
Assistant United States Attorney
Chief, Criminal Division

DENNISE D. WILLETT
Assistant United States Attorney
Chief, Santa Ana Branch Office

LAWRENCE E. KOLE
Assistant United States Attorney